

2020

CERTIFICATE

To the Clerk of Edwards County, State of Kansas

We, the undersigned, officers of

City of Offerle

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	140,000	58,907
Debt Service	10-113			
Library	12-1220			
Special Highway		8	17,000	
Water		8	64,000	
Sewer		9	58,000	
Totals		xxxxxx	279,000	58,907
Budget Summary		10		
Neighborhood Revitalization				
				74.865
				County Clerk's Use Only
				786,840
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

60,939
NO

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Scott Butla *Corey McHenry*
Barry Wynn *Johnnie Hefner*
Ed Hilde *Arley Chamberlain*

Date Attested: November 1, 2019

John A. Schutte
County Clerk

Governing Body

CPA Summary - no assurance provided. See accompanying significant budget assumptions.



City of Offerle

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 57,951
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 57,951

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 1,177	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 18,515	
5b. Personal property 2018	- 20,166	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	1,177	
11. Total estimated valuation July 1, 2019	786,390	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0015	
13. Percentage adjustment increase (12 times 3)	+ \$ 87	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 869	
16. Total Percentage Adjustments	\$ 956	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:	+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:	-	<u>0</u>	
Increase property tax revenues spent on debt service		<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	<u> </u>	
Property tax revenues spent for public building commission and lease payments in the 2019 budget:	-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments		<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+	<u> </u>	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:	+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:	+	<u> </u>	
23. Law enforcement expenses - 2020 budget:	+	<u> </u>	
Law enforcement expenses - 2019 budget:	-	<u> </u>	
CPI adjustment	1.50%	<u>0</u>	
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)		<u>0</u>	
24. Fire protection expenses - 2020 budget:	+	<u>8,400</u>	
Fire protection expenses - 2019 budget:	-	<u>6,274</u>	
CPI adjustment	1.50%	<u>94</u>	
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)		<u>2,032</u>	
25. Emergency medical expenses - 2020 budget:	+	<u> </u>	
Emergency medical expenses - 2019 budget:	-	<u> </u>	
CPI adjustment	1.50%	<u>0</u>	
Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)		<u>0</u>	
26. Total Revenue Adjustments		<u>2,032</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>60,939</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	51,991	
2017 Tax Levy (Less Levy for other Governmental Units)	52,056	None
2018 Tax Levy (Less Levy for other Governmental Units)	56,317	None
2019 Tax Levy (Less Levy for other Governmental Units)	57,951	None
Average Tax Levy (last three years)	55,441	
CPI Adjustment of 0.025	1,386	
Average Tax Levy Adjusted by CPI	56,827	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	58,527	

Exemption from Election Requirement **No**

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Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2020 Tax Levy (Less Levy for other Governmental Units)
 2019 Tax Levy (Less Levy for other Governmental Units)
 Change in Levy 0

CPI Adjustment 869
 2020 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2020 Mill Rate 0
 Total Adjustment for Loss of Assessed Valuation 869

Exemption from Election Requirement **Yes**

City of Offerle

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	57,951	12,916	385	794	2,787	53
Debt Service						
Library						
TOTAL	57,951	12,916	385	794	2,787	53

County Treas Motor Vehicle Estimate 12,916

County Treas Recreational Vehicle Estimate 385

County Treas 16/20M Vehicle Estimate 794

County Treas Commercial Vehicle Tax Estimate 2,787

County Treas Watercraft Tax Estimate 53

Motor Vehicle Factor 0.22288

Recreational Vehicle Factor 0.00664

16/20 Vehicle Factor 0.01370

Commercial Vehicle Factor 0.04809

Watercraft Factor 0.00091

City of Offerle

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Offerle

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	4/27/2012	11/1/2022	3.15	57,000	24,000	5/1		378		284	
						11/1	11/1	378	6,000	284	6,000
Series 2013	9/3/2013	12/1/2033	4.50-5.00	123,000	104,000	6/1		2,500		2,382	
						12/1	12/1	2,500	5,000	2,382	5,000
Total G.O. Bonds					128,000			5,756	11,000	5,332	11,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					128,000			5,756	11,000	5,332	11,000

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
Fire Truck	12/15/2017	36	3.65	16,000	10,860	5,639	5,639
Totals					10,860	5,639	5,639

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City of Offerle

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	30,643	29,506	24,843
Receipts:			
Ad Valorem Tax	55,017	56,212	XXXXXXXXXXXXXXXXXX
Delinquent Tax		1,000	1,000
Motor Vehicle Tax	13,326	13,349	12,916
Recreational Vehicle Tax	389	253	385
16/20M Vehicle Tax	764	779	794
Commercial Vehicle Tax	2,785	3,145	2,787
Watercraft Tax	51		53
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	12,575	13,128	13,000
Franchise Tax	8,545	8,000	8,000
Licenses & Permits	145	150	150
Fines & Forfeitures	90	50	50
Penalties	2,403	1,000	1,000
Reimbursed Expense	1,665	1,689	
Charges for Services	17,818	17,000	17,000
Gifts & Donations	155	100	100
Interest on Idle Funds	163	100	100
Neighborhood Revitalization Rebate		-451	0
Miscellaneous	1,819	1,000	1,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	117,710	116,504	58,335
Resources Available:	148,353	146,010	83,178
Expenditures:			
General Government:			
Personal Services	35,088	36,141	38,000
Contractual Services	30,582	22,486	22,000
Insurance	-4,769	9,720	10,000
Trash Service	15,331	16,024	17,000
Materials & Supplies	13,871	18,901	15,000
Equipment	593	265	500
Grants & Donations	700	750	1,000
Other	1,058		1,000
Fire:			
Personal Services	1,089	1,121	1,500
Contractual Services	2,695	2,832	3,000
Insurance	305	300	300
Materials & Supplies	1,746	2,275	2,500
Vehicles			500
Equipment	2,044		500
Other	3,289	100	100
Lease Purchase Payment	2,350	2,819	5,639
Streets:			
Contractual Services	6,050		
Materials & Supplies	24		
Street Lights:			
Contractual Services	5,327	5,433	6,000
Parks & Recreation:			
Contractual Services	1,239		500
Materials & Supplies	183		400
Land Improvements			1,000
Other		2,000	500
Non Departmental:			
Contractual Services			250
Materials & Supplies			250
Capital Outlay	52		12,561
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	118,847	121,167	140,000
Unencumbered Cash Balance Dec 31	29,506	24,843	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	131,000	143,000	140,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			140,000
Tax Required			56,822
Delinquent Comp Rate: 3.0%			1,705
Amount of 2019 Ad Valorem Tax			58,527

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	15,424	10,510	11,850
Receipts:			
State of Kansas Gas Tax	5,208	5,150	5,150
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,208	5,150	5,150
Resources Available:	20,632	15,660	17,000
Expenditures:			
Contractual Services	7,468	452	10,000
Materials & Supplies	2,654	3,358	7,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,122	3,810	17,000
Unencumbered Cash Balance Dec 31	10,510	11,850	0
2018/2019/2020 Budget Authority Amount	20,000	18,000	17,000

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	32,965	33,279	31,000
Receipts:			
Customer Receipts	32,686	33,248	33,000
Connect/Reconnect Fees	200		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	32,886	33,248	33,000
Resources Available:	65,851	66,527	64,000
Expenditures:			
Personal Services	14,266	14,693	15,000
Contractual Services	3,394	11,134	5,000
Insurance	2,384	2,432	3,000
Water Tower Expense	10,120	4,385	5,000
Materials & Supplies	2,070	2,533	3,000
Equipment			32,500
Other	338	350	500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	32,572	35,527	64,000
Unencumbered Cash Balance Dec 31	33,279	31,000	0
2018/2019/2020 Budget Authority Amount	71,000	86,000	64,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,987	13,612	19,500
Receipts:			
Customer Receipts	27,679	28,228	28,000
Debt Service	10,561	10,652	10,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	38,240	38,880	38,500
Resources Available:	47,227	52,492	58,000
Expenditures:			
Personal Services	5,104	5,012	6,000
Contractual Services	5,583	5,366	6,000
Insurance	2,384	2,432	3,000
Materials & Supplies	3,360	3,425	4,000
Equipment			22,667
Bond Principal	11,000	11,000	11,000
Bond Interest	6,183	5,756	5,332
Bond Fees	1	1	1
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	33,615	32,992	58,000
Unencumbered Cash Balance Dec 31	13,612	19,500	0
2018/2019/2020 Budget Authority Amount	46,000	54,000	58,000

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

2020

NOTICE OF BUDGET HEARING

The governing body of

City of Offerle

will meet on August 12, 2019 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	118,847	74.574	121,167	74.414	140,000	58,527	74.425
Debt Service							
Library							
Special Highway	10,122		3,810		17,000		
Water	32,572		35,527		64,000		
Sewer	33,615		32,992		58,000		
Totals	195,156	74.574	193,496	74.414	279,000	58,527	74.425
Less: Transfers	0		0		0		
Net Expenditure	195,156		193,496		279,000		
Total Tax Levied	56,317		57,951		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	755,180		778,768		786,390		

Outstanding Indebtedness,

	<u>2017</u>	<u>2018</u>	<u>2019</u>
January 1,			
G.O. Bonds	149,000	139,000	128,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	3,072	16,000	10,860
Total	152,072	155,000	138,860

*Tax rates are expressed in mills

Carrie Barlow

City Official Title: City Clerk

Proof of Publication

State of Kansas,
County of Edwards, ss:

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE EDWARDS COUNTY SENTINEL**.

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in EDWARDS County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in EDWARDS County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 31 day of July, 2019

2nd Publication was made on the _____ day of _____, 20 _____

3rd Publication was made on the _____ day of _____, 20 _____

4th Publication was made on the _____ day of _____, 20 _____

5th Publication was made on the _____ day of _____, 20 _____

6th Publication was made on the _____ day of _____, 20 _____

Publication fee \$ 7200

Affidavit, Notary's Fees \$ _____

Additional Copies _____ @ _____ \$ _____

Total Publication Fee \$ 7200

(Signed)

Dawn Wendel

Witness my hand this 31 day of July, 2019

SUBSCRIBED and SWORN to before me this 31

day of July, 2019.

Kelly C Anderson
(Notary Public)

My commission expires 2-7-2022

 **KELLY C. ANDERSON**
Notary Public - State of Kansas
My Appl. Expires February 7, 2022

(First published in the Edwards County Sentinel)

NOTICE OF BUDGET

The governing body of the City of Edwards will meet on August 12, 2019 at 7:00 PM at City Hall to answer objections of taxpayers relating to the proposed use of the proposed budget information is available at City Hall.

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019
Estimated Tax Rate is subject to change depending on the final budget.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019	
	Expenditures	Actual Tax Rate	Expenditures	
General	118,847	74.374	121,836	
Debt Service				
Library				
Special Highway	10,122		3,810	
Water	32,572		35,527	
Sewer	33,615		32,992	
Totals	195,156	74.374	193,865	
Loss: Transfers	0		0	
Net Expenditure	195,156		193,865	
Total Tax Levied	56,317		57,951	
Assessed Valuation	755,180		778,769	
Outstanding Indebtedness, January 1,				
G.O. Bonds	149,000		139,000	
Revenue Bonds	0		0	
Other	0		0	
Lease Purchase Principal	3,072		16,000	
Total	152,072		155,000	

*Tax rates are expressed in mills

Carrie Barlow
City Official Title: City Clerk

 Star Alliance

1-800-822

Legal Notice

(First published in the Edwards County Sentinel on July 31, 2019)

State of Kansas
City

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Olathe
will meet on August 12, 2019 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	118,847	74.574	121,536	74.414	140,000	58,907	74.908
Debt Service							
Library							
Special Highway	10,122		3,810		17,000		
Water	32,573		35,327		64,000		
Sewer	33,615		32,992		58,000		
Totals	195,156	74.574	193,865	74.414	279,000	58,907	74.908
Less: Transfers	0		0		0		
Net Expenditure	195,156		193,865		279,000		
Total Tax Levied	56,317		57,951		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	755,180		728,768		786,390		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	149,000	139,000	128,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	3,072	16,000	10,860
Total	152,072	155,000	138,860

*Tax rates are expressed in mills

Carrie Barlow

City Official Title: City Clerk